

Telephone: (713) 986-9471
Facsimile: (713) 986-9472

Mr. Langan is the corporate representative for several TEA members including JAI Dining Services (El Paso), Inc., JAI Dining Services (Odessa), Inc. and JAI Dining Services (Odessa II), Inc., Mr. Langan has knowledge of the TEA's claims, the facts and circumstances surrounding the Amended Rule's promulgation, and the Comptroller's course of conduct in enforcing the \$5 Fee Statute against businesses in Texas.

- (3) **Glenn Hegar**
c/o Melissa L. Hargis
Michael Abrams
P.O. Box 12548, Capitol Station
Austin, Texas 78711
Melissa.Hargis@oag.texas.gov
Michael.Abrams@oag.texas.gov

Mr. Hegar is the Comptroller of Public Accounts of the State of Texas. Mr. Hegar is expected to have knowledge concerning the facts and circumstances surrounding the Amended Rule's promulgation, how and when his office notified nightclubs, bars, restaurants, or similar commercial enterprises that "nude" as it appears in the \$5 Fee Statute would be interpreted to exclude latex coverings and/or non-cloth materials from the word "clothing," the criteria for identifying nightclubs, bars, restaurants, or similar commercial enterprises subject to the \$5 Fee Statute, the criteria for classifying nightclubs, bars, restaurants, or similar commercial enterprises as SOBs, and the facts and circumstances surrounding his office's enforcement or non-enforcement of the \$5 Fee Statute against nightclubs, bars, restaurants, or similar commercial enterprises other than SOB Clubs and Latex Clubs.

- (4) **Ray Langenberg**
c/o Melissa L. Hargis
Michael Abrams
P.O. Box 12548, Capitol Station
Austin, Texas 78711
Melissa.Hargis@oag.texas.gov
Michael.Abrams@oag.texas.gov

Mr. Langenberg is the Special Counsel for Tax Litigation. He is expected to have knowledge concerning the facts and circumstances surrounding the Amended Rule's development, drafting, and promulgation, how and when the Comptroller's office disseminated notice of the Comptroller's definition of "nudity" and/or "clothing," the criteria for identifying nightclubs, bars, restaurants, or similar commercial enterprises subject to the \$5 Fee Statute, the criteria for classifying nightclubs, bars, restaurants, or similar commercial enterprises as SOBs, and the

facts and circumstances surrounding the Comptroller's enforcement or non-enforcement of the \$5 Fee Statute against nightclubs, bars, restaurants, or similar commercial enterprises other than SOB Clubs and Latex Clubs.

- (5) **Paul C. Zavala**
c/o Melissa L. Hargis
Michael Abrams
P.O. Box 12548, Capitol Station
Austin, Texas 78711
Melissa.Hargis@oag.texas.gov
Michael.Abrams@oag.texas.gov

Mr. Zavala is Comptroller Enforcement Officer. He is expected to have knowledge concerning the Comptroller's criteria for classifying nightclubs, bars, restaurants, or similar commercial enterprises as SOBs, and the facts and circumstances surrounding the Comptroller's enforcement or non-enforcement of the \$5 Fee Statute against nightclubs, bars, restaurants, or similar commercial enterprises other than SOB Clubs and Latex Clubs

- (6) **Cindy Williams**
c/o Melissa L. Hargis
Michael Abrams
P.O. Box 12548, Capitol Station
Austin, Texas 78711
Melissa.Hargis@oag.texas.gov
Michael.Abrams@oag.texas.gov

Ms. Williams is a former Comptroller auditor. She is expected to have knowledge concerning the Comptroller's criteria for classifying nightclubs, bars, restaurants, or similar commercial enterprises as SOBs, and the facts and circumstances surrounding the Comptroller's enforcement or non-enforcement of the \$5 Fee Statute against nightclubs, bars, restaurants, or similar commercial enterprises other than SOB Clubs and Latex Clubs

III. WITNESSES PLAINTIFF MAY CALL SHOULD THE NEED ARISE

- (1) **Murl Miller**
c/o Melissa L. Hargis
Michael Abrams
P.O. Box 12548, Capitol Station
Austin, Texas 78711
Melissa.Hargis@oag.texas.gov
Michael.Abrams@oag.texas.gov

Mr. Miller is Special Counsel for Tax Litigation and assisted in the preparation of Defendant's answers to Plaintiff's interrogatories.

- (2) **Stephen Bushover**
c/o Melissa L. Hargis
Michael Abrams
P.O. Box 12548, Capitol Station
Austin, Texas 78711
Melissa.Hargis@oag.texas.gov
Michael.Abrams@oag.texas.gov

Mr. Bushover is the Program Specialist Enforcement Division and assisted in the preparation of Defendant's answers to Plaintiff's interrogatories.

- (3) **Jeff McCulloch**
c/o Melissa L. Hargis
Michael Abrams
P.O. Box 12548, Capitol Station
Austin, Texas 78711
Melissa.Hargis@oag.texas.gov
Michael.Abrams@oag.texas.gov

Mr. McCulloch is the Austin Audit Office Manager and assisted in the preparation of Defendant's answers to Plaintiff's interrogatories.

- (4) **Colby Langan**
c/o Casey T. Wallace
Feldman & Feldman, PC
3355 W. Alabama St., Suite 1220
Houston, Texas 77098
Telephone: (713) 986-9471
Facsimile: (713) 986-9472

Mr. Langan may be called as a sponsoring witness for certain exhibits that may be offered.

IV. EXHIBITS PLAINTIFF EXPECTS TO OFFER

EXHIBIT NO.	DESCRIPTION	OFFERED	ADMITTED	DENIED	NO RULING
1.	42 Tex. Reg. 8511-13 – Proposed Rule 34 TAC § 3.722 [CPA-TEA 000001-000003]				
2.	42 Tex. Reg. 219-24 Amended Rule [CPA-TEA 000004-000009]				
3.	April 11, 2014 Form Letter re: SOB Fee owed [TEADOCS 000007]				
4.	Sexually Oriented Business Observation Report (Blank) [TEADOCS 000004]				
5.	Feb. 24, 2017 Sexually Oriented Business Observation Report for Spiros Partners, Ltd. [TEADOCS 000141]				
6.	Feb. 23, 2017 Sexually Oriented Business Observation Report for JAI Dining Services (Odessa) [TEADOCS 000139-140]				
7.	Feb. 23, 2017 Sexually Oriented Business Observation Report for JAI Dining Services (Odessa) [TEADOCS 000137-38]				
8.	May 1, 2017 Photograph of Beyoncé Knowles at NRG Stadium [MSJ Exhibit J]				
9.	May 1, 2017 Houston Press – Suicide Girls Show [MSJ Exhibit K]				
10.	March 19, 2018 Houston Press – Suicide Girls Show [MSJ Exhibit L]				
11.	Social Media Exemplar Images Powerpoint				

EXHIBIT NO.	DESCRIPTION	OFFERED	ADMITTED	DENIED	NO RULING
12.	Sports Bar Menu				
13.	Photographs from Sports Bar				
14.	Photographs from Jennifer Lopez Concert				

V. EXHIBITS PLAINTIFF MAY OFFER IF THE NEED ARISES

15.	Texas Comptroller Panel Slideshow [TEADOCS_000008-54]				
16.	Nov. 23, 2015 Letter to Comptroller Requesting Redetermination for Sacolo [TEADOCS_000055-000070]				
17.	Nov. 16, 2016 Proposal for Decision for Sacolo, Ltd. [TEADOCS_000122-136]				
18.	Feb. 17, 2017 SOAH Decisions for JAI Dining (Services) El Paso [TEADOCS_000071-96]				
19.	March 6, 2017 SOAH Decisions for Panah, Inc. [TEADOCS_000100-000121]				
20.	Nov. 22, 2016 TEA Letter to Comptroller Requesting Public Hearing [CPA-TEA 000546]				
21.	Transcript of Dec. 12, 2016 Public Hearing [CPA-TEA 000549-000577]				
22.	Defendant's Responses to Plaintiff's Requests for Admission				
23.	Defendant's Responses to Plaintiff's Interrogatories				

EXHIBIT NO.	DESCRIPTION	OFFERED	ADMITTED	DENIED	NO RULING
24.	2019.01.05 Photograph of Dancer at the Continental Club in Houston Texas				
25.	Screen Shot of Jan 5, 2019 Instagram Post by Continental Club in Houston Texas				
26.	Jan. 5, 2019 Video of Dancer at the Continental Club in Houston Texas				
27.					
28.					
29.					

By: /s/ Casey T. Wallace

Casey T. Wallace
State Bar No. 00795827
Benjamin W. Allen
State Bar No. 24069288
William X. King
State Bar No. 24072496
3355 W. Alabama St., Suite 1220
Houston, Texas 77098
Telephone: (713) 986-9471
Facsimile: (713) 986-9472
casey.wallace@feldman.law
ben.allen@feldman.law
will.king@feldman.law
ATTORNEYS FOR PLAINTIFF

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing document has been served on counsel of record in accordance with the Federal Rules of Civil Procedure by filing through the Court's ECF System on October 14, 2019.

Melissa L. Hargis
Michael Abrams
Assistant Attorney Generals
P.O. Box 12548, Capital Station
Austin, Texas 78711
Tel: (512) 463-2002
Fax: (512) 478-4013
Melissa.Hargis@oag.texas.gov
Michael.Abram@oag.texas.gov
ATTORNEYS FOR DEFENDANT

/s/ Casey T. Wallace
Casey T. Wallace